

**GOVERNMENT**  **SIKKIM** **GAZETTE**

**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

Gangtok                          Monday 31<sup>st</sup> December, 2018                          No. 704

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

No. 57/2018 – State Tax

**Dated: 23<sup>rd</sup> October, 2018**

In exercise of the powers conferred by sub-section (3) of section 1 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) read with section 51 of the Sikkim Goods and Services Tax Act, 2017 (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No. 50/2018-State Tax dated the 13<sup>th</sup> September, 2018 published in the Gazette of Sikkim, namely:-

In the paragraph of the notification, the following proviso shall be inserted, namely:-

"Provided that with respect to persons specified under clause (a) of sub-section (1) of section 51 of the Act, nothing in this notification shall apply to the authorities under the Ministry of Defence, other than the authorities specified in the Annexure-A and their offices, with effect from the 1<sup>st</sup> day of October, 2018."

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**

**ANNEXURE 'A'**

**CODE NUMBERS ALLOTTED TO  
THE PRINCIPAL CONTROLLERS/CONTROLLERS OF DEFENCE ACCOUNTS**

Sl. No.	Designation of Controller / Office	Code No.
1.	Controller of Defence Accounts, Patna	00
2.	Pr. Controller of Defence Accounts (Pensions), Allahabad	01
3.	Pr. Controller of Defence Accounts (Officers), Pune	02
4.	Controller of Defence Accounts, (Army), Meerut	03
5.	Pr. Controller of Defence Accounts, Southern Command, Pune	04
6.	Pr. Controller of Defence Accounts, Bangalore	05
7.	Pr. Controller of Defence Accounts, Western Command, Chandigarh	06
8.	Pr. Controller of Accounts (Factories), Kolkata	07
9.	Pr. Controller of Defence Accounts (Air Force), Dehradun	08
10.	Pr. Controller of Defence Accounts (Navy), Mumbai	09
11.	Controller of Defence Accounts (Funds), Meerut	10
12.	Pr. Controller of Defence Accounts, Northern Command, Jammu	12
13.	Zonal Office (Pension Disbursement), Chennai	13
14.	AO DAD Min. of Defence (Civil), New Delhi	14
15.	Controller of Defence Accounts, Canteen Stores Dept., Mumbai	15
16.	Pr. Controller of Defence Accounts, New Delhi	16
17.	Controller of Defence Accounts, Chennai	18
18.	Pr. Controller of Defence Accounts (R&D) New Delhi	19
19.	Controller of Defence Accounts (Pension Disbursement), Meerut	20
20.	Controller of Defence Accounts, Gauhati	21
21.	Pr. Controller of Defence Accounts, (CC) Lucknow	22
22.	Pr. Controller of Defence Accounts (Border Roads), New Delhi	23
23.	Controller of Defence Accounts (R&D), Bangalore	24
24.	Controller of Defence Accounts, Secunderabad	25
25.	Controller of Defence Accounts, Jabalpur	26
26.	Pr. Controller of Defence Accounts (Air Force), New Delhi	27
27.	Pr. Controller of Defence Accounts (R&D), Hyderabad	28
28.	Controller of Defence Accounts, New Delhi	29
29.	Controller of Defence Accounts (IDS), New Delhi	30
30.	Pr. Controller of Defence Accounts (SWC), Jaipur	31